RECOMMEND 28353 FIFE

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Source i RANSPORTATION SOARS

OF COUNSEL URBAN A LESTER

January 6, 2010

FLIAS C ALVORD (1942)

ELLSWORTH C. ALVORD (1984)

Chief Section of Administration Office of Proceedings Surface Transportation Board 395 E Street, S.W. Washington, D.C. 20423

Contract 3-8518 Rider 2

Dear Section Chief.

Enclosed for recordation pursuant to the provisions of 49 U.S.C. Section 11301(a) are two (2) copies of a Memorandum of Lease, dated as of December 21, 2009, a primary document as defined in the Board's Rules for the Recordation of Documents.

The name and address of the party to the enclosed document are:

Lessor: American Railcar Leasing LLC

620 North Second Street St. Charles, Missouri 63301

[Lessee: Ineos Nova LLC

25846 SW Frontage Road Channahon, Illinois 60410]

Section Chief January 6, 2010 Page 2

A description of the railroad equipment covered by the enclosed document is:

49 railcars: ACFX 099433 and within the series ACFX 036778 - ACFX 041033 as more particularly set forth in the attachment to the document.

A short summary of the document to appear in the index is:

Memorandum of Lease.

Also enclosed is a check in the amount of \$41.00 payable to the order of the Surface Transportation Board covering the required recordation fee.

Kindly return stamped copies of the enclosed document to the undersigned.

Very truly yours,

Robert W. Alvord

RWA/sem Enclosures

MEMORANDUM OF LEASE

This Memorandum of Lease is prepared and filed by American Railcar Leasing LLC, a Delaware limited liability company, on behalf of (i) itself as lessor and/or as assignee of ACF Industries, Inc., and/or ACF Acceptance LLC as the sole member of various ACF Acceptance entities, and/or (ii) as manager for one or more of the following affiliated lessors: ARI First LLC, ARI Second LLC, ARI Third LLC, ARL II Funding LLC and Shippers Third LLC, all with respect to Ineos Neva LLC, a Delaware Limited Liability Company ("Lessee").

American Railcar Leasing LLC (as assignor or lessor, herein, "Lessor") and Lessee have entered into that certain Master Service Contract as identified on Schedule A (as amended, changed, assigned, modified and supplemented from time to time, together with any schedules and exhibits thereto, the "Lease"), pursuant to which Lessee leased the railcars listed on Schedule A attached hereto from Lessor on the terms and conditions set forth therein, and from time to time may lease other railcars bearing the reporting marks SHPX and/or ACFX.

RECONDITION NO. 28353 FILED

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Samuel i RANSPORTATION BOARD

This Memorandum of Lease is prepared for registration purposes and is not intended to amend the terms and conditions of the Lease.

By:
Name: Brian Evdo
Title: VP – Business Development

STATE OF MISSOURI) ss.
COUNTY OF ST. CHARLES)

On this 21 day of Dec. ,2009, before me, personally appeared Brian Evdo, to me personally known, who being by me duly sworn, says that he resides at St. Charles, Missouri and is the VP – Business Development of American Railcar Leasing LLC, that said instrument was signed on the date hereof on behalf of said company by authority of its governing body; and he acknowledged that the execution of the foregoing instrument was the free act and deed of said company.

NAKCY COLLINS
Notary Public - Notary Seal
State of Missouri
Commissionad for St. Charles County
My Commission Expires: August 02, 2012
Commission Expires: August 02, 2012

Notary Public

My commission expires on 8/2/2012

Schedule A

Equipment

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Ineos Nova LLC

SURFACE TRANSPORTATION BOARD

Contract 3-8518 rider 2 dated 9/9/07

Quantity	<u>Description</u>	Reporting Marks	Road Numbera
	Hopper	ACFX	036778
	Hopper	ACFX	037282
	Hopper	ACFX	037308
	Hopper	ACFX	037338
	Hopper	ACFX	037342
	Hopper	ACFX	037361
	Hopper	ACFX	037363
	Hopper	ACFX	037399
	Hopper	ACFX	037411
	Hopper	ACFX	037458
	Hopper	ACFX	037478
	Hopper	ACFX	037612
	Hopper	ACFX	037617
	Hopper	ACFX	037708
	Hopper	ACFX	037716
	Hopper	ACFX	037741
	Hopper	ACFX	037745
	Hopper	ACFX	037748
	Hopper	ACFX	037749
	Hopper	ACFX	040852
	Hopper	ACFX	040870
	Höpper	ACFX	040871
	Hopper	ACFX	040879
	Hopper	ACFX	040880
	Hopper	ACFX	040886
	Hopper	ACFX	040888
	Hopper	ACFX	040889
	Hopper	ACFX	040900
	Hopper	ACFX	040906
	Hopper	ACFX	040917
	Hopper	ACFX	040922
	Hopper	ACFX	040923
	Hopper	ACFX	040924
	Hopper	ACFX	040932

Schedule A

Equipment

ineos Nova LLC Contract 3-8518 rider 2

Quantity	<u>Description</u>	Reporting Marks	Road Numbers
	Норрег	ACFX	040960
	Hopper	ACFX	040966
	Hopper	ACFX	040972
	Hopper	ACFX	040974
	Hopper	ACFX	040979
	Hopper	ACFX	040987
	Hopper	ACFX	040991
	Hopper	ACFX	041002
	Hopper	ACFX	041015
	Hopper	ACFX	041021
	Hopper	ACFX	041022
	Hopper	ACFX	041024
	Hopper	ACFX	041032
	Hopper	ACFX	041033
	Hopper	ACFX	099433

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Report Date: 01/05/2010 Page 2

CERTIFICATION

i, Robert W. Alvord, attorney licensed to practic District of Columbia, do hereby certify under pe attached copy with the original thereof and hav	enalty of perjury that I have compared the
identical in all respects to the original documen	it.
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Dated: 16 2010	Robert W. Alvord
•	RODGIL VY. AIVOID